

REMARKS

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to deposit account No. 23-1123.

Respectfully submitted,

WESTMAN, CHAMPLIN & KELLY, P.A.

By: Judson K. Champlin

Judson K. Champlin, Reg.No. 34,797
900 Second Avenue South, Suite 1400
Minneapolis, Minnesota 55402-3244
Phone:(612) 334-3222 Fax:(612) 334-3312

JKC:mek